



# MASSACHUSETTS DEPARTMENT OF REVENUE

## SALES AND USE TAX

MOTOR VEHICLES  
MASSACHUSETTS DEALER  
MASSACHUSETTS PURCHASER

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### ISSUE:

What procedures must a purchaser follow in order to pay the sales tax due on a motor vehicle purchased from a Massachusetts car dealer?

### DISCUSSION:

Under Massachusetts law, the purchaser of a motor vehicle is directly responsible for the payment of the sales tax. Purchasers who make arrangements to have a third party pay over the tax on their behalf are still responsible for its payment and are cautioned to make sure the tax has been paid. The payment must be remitted to the Registry of Motor Vehicles and is a prerequisite to the vehicle's registration. The payment may be made in cash, or by bank, certified or cashier's check payable to the Commonwealth of Massachusetts. G. L. c. 64H, § 3(c), 25; *see also* 830 CMR 64H.02(4).

These statutory requirements differ from those generally applicable to retail sales, under which the vendor is required to collect the sales tax from the purchaser and remit it to the Department of Revenue. G. L. c. 64H, § 3(a).

Since a motor vehicle generally must be registered within ten days of purchase, payment of the sales tax must also be made within that time. G. L. c. 90, § 2, 9; G. L. c. 90D, § 4(a). If for any reason a car is not registered, payment of the tax must be made to the Commissioner of Revenue on or before the twentieth day of the month following the month in which the vehicle was purchased. G. L. c. 62C, § 16. If payment is not made by this date, the purchaser shall become liable for interest and penalties under the sales tax. G. L. c. 62C, § 32, 33. These amounts are in addition to any other liabilities imposed under state law for failure to timely register the motor vehicle.

In the event a motor vehicle is not registered, sales tax due may be paid to the Commissioner of Revenue at certain Department of Revenue locations and at those Registry offices which are staffed with Department of Revenue personnel. For a listing of these locations contact:

Department of Revenue  
Determination Bureau  
100 Cambridge Street  
Boston, MA 02204  
(617) 727-2505  
(617) 727-2510

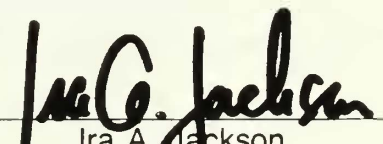
### DIRECTIVE:

The purchaser of a motor vehicle is directly responsible for payment of the sales tax. Payment must be made at the time the vehicle is registered or by the twentieth day of the month following the one in which the vehicle was purchased, whichever is earlier.

### REFERENCE:

G. L. c. 62C, § 16, 32, 33; G. L. c. 64H, § 3(a), (c), 25; G. L. c. 90, § 2, 9; G. L. c. 90D, § 4(a); 830 CMR 64H.02(4).

01 June 1987

  
Ira A. Jackson  
Commissioner of Revenue

This Directive represents the official position of the Department of Revenue on the application of the law to the facts as stated. The Department and its personnel will follow this Directive, and taxpayers may rely upon it, unless it is revoked or modified pursuant to 830 C.M.R. § 62C.01(5)(e). In applying this Directive, however, the effect of subsequent legislation, regulations, court decisions, Directives, and TIRs must be considered, and Department personnel and taxpayers are cautioned against reaching the same conclusions in other cases unless the facts, circumstances and issues are substantially the same.

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